

**SF-801**

SF# 46292

R2/05-07

Indiana Department of Revenue

**Alternative Fuel Decal  
Application**

Name (As shown on vehicle registration)	Federal Identification or Social Security Number (Must be provided)		
Address	City	State	Zip Code

Annual Motor Carrier or IFTA Permit Number (if applicable) \_\_\_\_\_

Registered Vehicle Identification Number	Year	Make	Model	Current Odometer Reading	Date of Purchase, Conversion or Registration	Is Vehicle Capable of Using Gas? Yes/No	Registered Gross Weight	Vehicle Category Number	Tax Rate from Rate Schedule
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									

Total Decals Ordered

Tax Due .....

For Department Use Only		
Category #	From	To

For Department Use Only	
Check Amount:	Check Number:

**Keep copies of this application form in each  
vehicle until you receive your decals!**

Under the penalty of perjury, I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief, it is true, complete and correct.

Taxpayer or Authorized Agent	Type or Print Name	Title
	Date Signed	Telephone Number (      )
<input type="checkbox"/> Please Check Box If Last Filing      Date Business Closed ____/____/____		

## Instructions for Completing Alternative Fuel Decal Application SF-801

### What is Alternative Fuel?

Technically, alternative fuel is a liquified petroleum gas, compressed natural gas product, or a combination of liquified petroleum gas and a compressed natural gas product used in an internal combustion engine or motor. Practically speaking, it is butane, LP gas, propane or compressed natural gas.

### Who needs to purchase a decal?

**Beginning in 1996**, passenger vehicles weighing under 9,000 pounds, recreational vehicles, and trucks or buses, with a declared gross weight greater than 9,000 pounds but equal to or less than 11,000 pounds, are no longer required to pay the annual fee or obtain a decal, **unless** the vehicles are owned by a **public or private utility**. All alternative fuel delivery trucks powered by alternative fuel, with a declared gross weight greater than 11,000 pounds; all trucks and buses, powered by alternative fuel, with a declared gross weight greater than 11,000 pounds; and all road tractors powered by alternative fuel, must have a decal.

### How do I know if I qualify as a public or private utility?

**Utility** means every plant or equipment within the state used for the conveyance of telegraph and telephone messages, or for the production, transmission, delivery, or furnishing of heat, light, water, or power, either directly or indirectly to the public, or for the collection, treatment, purification, and disposal in a sanitary manner of liquid and solid waste, sewage, night soil, and industrial waste, but said term shall not include a municipality that may acquire, own, or operate facilities for the collection, treatment, purification, and disposal in a sanitary manner of liquid and solid waste, sewage, night soil, and industrial waste.

**Public utility** means every corporation, company, individual, association of individuals, their lessees, trustees, or receivers appointed by any court whatsoever, that may own, operate, manage, or control any plant or equipment within the state for the conveyance of telegraph or telephone messages, or for the production, transmission, delivery, or furnishing of heat, light, water, or power, or for the collection, treatment, purification, and disposal in a sanitary manner of liquid and solid waste, sewage, night soil, and industrial waste, but said term shall not include a municipality that may acquire, own, or operate any of the foregoing facilities.

### What if I'm just "passing through" Indiana?

Effective April 1, 1996, if you are traveling through Indiana and wish to purchase alternative fuel in our state, you will no longer be required to have a decal to do so.

### How much are the decals?

The annual fee for the decal is based upon the type and weight of the vehicle. The fees range from \$100 to \$500 and are illustrated in the rate schedule on the next page.

### How long is the decal valid?

Decals are valid from April 1 through March 31; however, we may grant you a 30 day extension.

### Are there any exemptions from this tax?

Yes! As in the past, decals are normally **not** needed for alternative fuel used:

- (1) in Indiana by the United States Government;
- (2) by a municipal public transportation corporation established under IC 36-9-4 for the compensated transportation of persons within the corporation's territory;
- (3) by a municipal public transit department for the paid transportation of persons within the service area; and
- (4) by a common carrier of passengers, including certain taxicabs, that transports passengers within one specific area within Indiana, and meets certain other requirements. If you believe you qualify for this exemption, please call the department for further details.

**I'm an alternative fuel dealer (provider) and I also own vehicles powered by alternative fuel. Do I pay the fee and apply for decals?**

Yes and no. Being an alternative fuel dealer is no longer a factor in determining if you need to purchase a decal. The determining factor is the vehicle type and weight and whether or not you qualify as a public or private utility. You will need to purchase a decal for an alternative fuel delivery truck, trucks over 11,000 pounds, and/or tractor units powered by alternative fuel. All passenger vehicles, recreational vehicles, and trucks over 9,000 pounds but less than 11,000 pounds, powered by alternative fuel, are now exempt with the exception of those owned by a public or private utility.

**I work for a public or private utility. Do I pay the fee and apply for decals for utility owned vehicles?**

Yes. Beginning in 1996 all motor vehicles owned by public or private utilities powered by alternative fuel are required to have a decal. A definition of utility and public utility has been provided to assist you in determining if your vehicles are subject. Further assistance may be obtained by contacting the department at the address below.

**Can the decal fee be prorated?**

Yes, but only if the vehicle is newly converted to alternative fuel, newly purchased, or newly registered in Indiana.

**What happens if I purchase a decal, and then later sell or dispose of my vehicle? Do I get a refund?**

No. The law specifically states that there are no refunds of this tax. However, a prorated credit may be given for quarters that the decal is surrendered to us and unused. For specific information on credits, please call or write our office.

**What if my alternative fuel powered vehicle type qualifies for a proportional use exemption? Can I claim a refund for the proportional use amount?**

No. When the Department was determining the flat decal fee amounts for each category, consideration was given for the vehicle types and uses. Therefore, the proportional use amount is built into the decal costs.

**Who do I call or contact if I have questions?**

Call the Fuel Tax Section of the Indiana Department of Revenue at 317-615-2630 between the hours of 8:00 A.M. and 4:30 P.M., Monday through Friday. You can write us at:

**Indiana Department of Revenue  
P.O. Box 6080  
Indianapolis, IN 46206-6080**

Vehicle Category	Rate Schedule If purchased during...			
	April - June	July - Sept	Oct - Dec	Jan - Mar
1. A passenger motor vehicle, truck or bus, the declared weight of which is equal to or less than 9,000 pounds, that is owned by a public or private utility.	\$100.00	\$75.00	\$50.00	\$25.00
2. A recreational vehicle that is owned by a public or private utility.	100.00	75.00	50.00	25.00
3. A truck or bus, the declared gross weight of which is greater than 9,000 pounds, but equal to or less than 11,000 pounds that is owned by a public or private utility.	175.00	131.25	87.50	43.75
4. An alternative fuel delivery truck powered by alternative fuel, which is a truck that has a declared gross weight greater than 11,000 pounds.	250.00	187.50	125.00	62.50
5. A truck or bus, the declared gross weight of which is greater than 11,000 pounds, except an alternative fuel delivery truck.	300.00	225.00	150.00	75.00
6. A tractor, designed to be used with a semitrailer.	500.00	375.00	250.00	125.00